

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Tuesday 11th February, 2020

No. 47

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 71/2019- GST/SIKKIM

Date: 13th December, 2019

NOTIFICATION

In exercise of the powers conferred by rule 5 of the Sikkim Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 31/2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Sikkim, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 457(E), dated the 28th June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**